THE DAILY UNION BANNER.

VOL. I. SALISBURY, N. C., SATURDAY, JULY 1, 1865. NO. 42

Terms of Subscription to the Union Banner.

One paper will be published daily at the following rates in Federal currency:

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Advertising Rates.

All advertisements will be charged *ONE DOLLAR* a square of ten lines or less, small type, for each insertion, and fifty cents per square for each subsequent insertion. A liberal deduction made to monthly advertisers.

No advertisement inserted unless paid for in advance.

The name of no subscriber entered on our books unless paid for in advance.

No one is authorized to receive and receipt for money for subscription or other work done at this Office, except the Publisher and the Proprietor.

☞ All letters concerning the office must be addressed to

J. J. STEWART, PUBLISHER.

THE INTERNAL TAXES.

THE STAMP ACT.

SCHEDULE B.

ACKNOWLEDGMENT—of deeds exempt.
AFFIDAVIT 5 cents.
in suit or legal proceedings exempt.
AGREEMENT OR APPRAISEMENT—for each sheet or piece of paper on which the same is written 5 cents.
ASSIGNMENTS OR TRANSFERS—of mortgage, lease or policy of insurance, the same duty as on the original instrument
Of parent right 5 cents.
BANK CHECKS, DRAFTS OR ORDERS, &c.—at sight or on demand 2 cents.
BILLS OF EXCHANGE, INLAND—draft or order, payable otherwise than at sight or on demand, and any promissory note, whatever, payable on demand or at a time designated [except bank notes issued for circulation, and checks made and intended to be, and which shall be forthwith presented for payment] for a sum not exceeding $100 5 cents.
For every additional hundred dollars, or fractional part thereof 5 cents.
BILLS OF LADING—of vessels for ports of the United States or British North America exempt.
Or receipt for goods on any foreign ports 10 cents.
BILL OF SALE—of any vessel, or part thereof when the consideration does not exceed five hundred dollars 50 cents.
Exceeding five hundred dollars and not exceeding one thousand dollars $1.
Exceeding $1,000, for each $500, or fractional part thereof 50 cents.
Of personal property [other than ship or vessel] 5 cents.
BOND—personal, for payment of money [See Mortgage]
Official
For indemnifying any person for the payment of any sum of money, where the money ultimately recoverable thereupon is one thousand dollars or less 50 cents.
Where the money recoverable exceeds one thousand dollars, for every additional one thousand dollars, or fractional part thereof 50 cents.
BONDS—county, city and town bonds, railroad and other corporation bonds and script are subject to stamp duty. [See Mortgage]
Of any description other than such as are required in legal proceedings, and such as are not otherwise charged in this schedule 25 cents
CERTIFICATES—of deposit in bank, sum not exceeding one hundred dollars 2 cents.
Of deposit in bank, sum exceeding one hundred dollars 5 cents
Of stock in an incorporated company 25 cents.
General 5 cents.
Of a qualification of a Justice of the Peace
Commissioner of Deeds or Notary Public 5 cents.
Of search of records 5 cents.
That certain papers are on file 5 cents.
That certain papers cannot be found 5 cents.
Of redemption of land sold for taxes 5 cents.
Of birth, marriage and death 5 cents.
Of qualifications of school teachers 5 cents.
Of profits in an incorporated company, for a sum not less than ten dollars, and not exceeding fifty dollars 10 cents.
Exceeding fifty dollars and not exceeding one thousand dollars 25 cents
Exceeding one thousand dollars for every additional one thousand dollars, or fractional part thereof 25 cents.
Of damage or otherwise, and all other certificates or documents issued by any port warden, marine surveyor, or other person acting as such 25 cents.
CERTIFIED TRANSCRIPT—of judgments, satisfaction of judgments, and of all papers recorded or on file 5 cents.
(N. B.—As a general rule, every certificate which has, or may have, a legal value in any court of law or equity, will require a stamp duty of five cents)
CHECK, DRAFT OR ORDER—for the payment of any sum of money, exceeding ten dollars, drawn upon any person other than a bank, banker, or trust company, at sight or on demand 2 cents.
CONTRACT—(See Agreement). 10 cents.
Brokers
CONVEYANCE—deed, instrument or writing whereby lands, tenements, or other reality sold shall be conveyed, the actual value which does not exceed five hundred dollars 50 cents.
Exceeding five hundred dollars, and not exceeding one thousand dollars $1.
For every additional five hundred dollars, or fractional part thereof, in excess of one thousand dollars 50 cents
ENTRY—of any goods, wares or merchandise at any custom house not exceeding one hundred dollars in value 25 cents.
Exceeding one hundred dollars, and not exceeding five hundred dollars in value 50 cents.
Exceeding five hundred dollars in value $1.
For the withdrawal of goods or merchandise from bonded warehouse 50 cents.
GUAGER'S RETURN—if for quantity not exceeding five hundred gallons gross 10 cents.
Exceeding five hundred gallons 25 cents.
POWER OF ATTORNEY—to sell or transfer stock, or collect dividends thereon 25 cents
To vote an election of incorporated company 10 cents.
To receive or collect rents 25 cents.
To sell, or convey, or rent, or lease real estate $1.
For any other purpose 50 cents
PROBATE OF WILL—or letters of administration, where the value of both real and personal estate does not exceed four thousand dollars
For every additional two thousand dollars, or fractional part thereof, in excess of two thousand dollars 50 cents
Bonds of executor, administrators, guardians and trustees, are each subject to a stamp duty of $1.
PROTEST—upon bill note, check or draft 25 cents.
PROMISSORY NOTE—(See Bills of Exchange, inland).
Renewal of, subject to same duty as an original note
RECEIPT—for the payment of any sum of money, or debt due, exceeding twenty dollars, or for the delivery of any property 2 cents.
TRUST DEED—made to secure a debt, to be stamped as a mortgage conveying estate to uses, to be stamped as a conveyance
WAREHOUSE RECEIPT—for any goods, wares, or merchandise not otherwise provided for, deposited or stored in any public or private warehouse, not exceeding five hundred dollars in value 10 cents
Exceeding five hundred dollars, and not exceeding one thousand dollars 20 cents.
Exceeding one thousand dollars for every additional one thousand dollars, or fractional part thereof, in excess of one thousand dollars. 10 cents.
For any goods, &c., not otherwise provided for, stored or deposited in any public or private warehouse or yard 25 cents.
WRITS AND LEGAL DOCUMENTS—writ or other legal process, by which any suit is commenced in any court of record, either of law or equity 50 cents.
Writ or other original process issued by a court not of record, where the amount claimed is one hundred dollars or over 10 cents.
Upon every confession of judgment or cognovit, for one hundred dollars, or over, except in cases where the tax for a writ has been paid 25 cents.
Writ or other process appeals from justices' courts, or other courts of inferior jurisdiction, to a court of record 50 cents.
Warrants of distress, when the amount or rent claimed does not exceed one hundred dollars 25 cents.
When the amount exceeds one hundred dollars 50 cents.
INSURANCE—Marine, Inland and Fire. Where the consideration paid for the insurance, in cash, premium notes, or both, does not exceed $10 10 cents.
Exceeding ten dollars, and not exceeding fifty dollars 20 cents.
INSURANCE, LIFE—when the amount insured does not exceed one thousand dollars 10 cents.
Exceeding one thousand dollars, and not exceeding five thousand dollars 25 cents.
Exceeding five thousand dollars 50 cents.
LEASE—of lands or tenements, where the rents does not exceed three hundred dollars per annum $1.
Exceeding three hundred dollars for each additional two hundred dollars, or fractional part thereof, in excess of three hundred dollars 50 cents.
Perpetual subject to stamp duty as a "conveyance."
Clause of guaranty of payment of rent, incorporated or indorsed, five cents additional 50 cents
MEASURERS' RETURN—if for quantity not exceeding one thousand bushels 10 cents.
Exceeding one thousand bushels 25 cents.
MORTGAGE—trust deed, bill of sale, or personal bond for the payment of money exceeding one hundred dollars, and not exceeding five hundred dollars 50 cents.
Exceeding five hundred dollars, for every additional five hundred dollars, or fractional part thereof, in excess of five hundred dollars $1.
PAWNERS' CHECKS 50 cents.
PASSAGE TICKET—from the United States to any foreign port, costing not more than $35. 50 cents.
Costing more than $35, and not exceeding $50 For every additional fifty dollars, or fractional part thereof, in excess of fifty dollars $1.

GENERAL REMARKS.

Revenue Stamps may be used indiscriminately upon any of the matters or things enumerated in schedule B, except proprietary and, playing card stamps, for which a special use has been provided.

Postage stamps cannot be used in payment of the duty chargeable on instruments.

It is the duty of the maker of an instrument to affix and cancel the stamp thereon. If he neglects to do so, the party for whose use it is made may stamp it before it is used, but in no case can it be legally used [illegible] a stamp and if used after the 30th of [illegible] ex-cruelly [illegible] a stamp, is guilty [illegible] on the part of the maker of an instrument [illegible] intely stamp it, renders him liable to a penalty [illegible] hundred dollars.

Suits are commenced in many States by other process that writ, viz:—summons, warrant, publication, petition, &c., in which case these, as the original process, severally require stamps.

Writs of scire facias are subject to stamp duty as original process.

The jurat of an affidavit, taken before a Justice of the Peace, Notary Public, or other officer duly authorized to take affidavits, is held to be a certificate, and subject to a stamp duty of 5 cents, except when taken in suit or legal proceedings.

Certificate of loan, in which there shall appear any printed or written evidence of any amount of money to be paid on demand, or at any time designated, are subject to stamp duty as "Promissory Notes."

The assignment of a mortgage is subject to the same stamp duty as that imposed upon the original instrument: that is to say, for every sum of five hundred dollars, or any fractional part thereof, of the amount secured by the mortgage, at the time of its assignment, there must be affixed a stamp or stamps, denoting a duty of fifty cents

When two or more persons join in the execution of an instrument, the stamps to which the instrument is liable under the law, may be affixed and cancelled by one of the parties.

In conveyances of Real Estate, the law provides that the stamp affixed must answer to the value of the estate or interest conveyed.

No stamp is required on any warrant of attorney accompanying a bond or note, when such bond or note has affixed thereto the stamp or stamps denoting the duty required, and whenever any bond or note is secured by mortgage, but one stamp duty is required on such papers, such stamp duty being the highest rate required for such instruments, or either of them. In such case a note or memorandum of the value or denomination of the stamp affixed should be made upon the margin or in the acknowledgment of the instrument which is not stamped.

NO CURE! NO PAY!

ENNISS'

DIARRHEA SPECIFIC,

FOR the speedy cure of DIARRHEA, FLUX, DYSENTERY and COLIC, for sale at Sill's old Drug Store by

J. H. ENNISS.

Salisbury June 21, '65 33-tf

LOOSE COTTON

FOR SALE AT DR. SILL'S OLD DRUG STORE by

J. H. ENNISS.

Salisbury, June 22, '65 33-tf

NEW GOODS! NEW GOODS!

WE HAVE THIS DAY RECEIVED AND opened a FINE ASSORTMENT of *Fancy Soaps, Handkerchiefs, Extracts, Tooth and Hair Brushes, Lilly White, Hair Oils and Pomade, Also: Drugs Medicines and Dye Stuffs.*

BURBANK GALLAGHER & MORRIS.

Salisbury, June 22, 1865. 34—d6tpd

WANTED—A CIRCULAR SAW—NEW or SECOND-HAND.

CRAWFORD & LAURENS.

Salisbury, N. C., June 27, 1864. 38—d2t

NAILS.

I HAVE ON HAND 50 KEGS RICHMOND Nails, assorted 4, 6, 8 10, 12, which I will sell low for

CASH OR PRODUCE.

MICHAEL BROWN.

Salisbury June 15, 1865.

STILES KENNEDY, M. D.

OFFICE NO. 5, MANSION HOUSE,

SALISBURY NORTH CAROLINA.

June 15, 1865

White Sulpher Springs,

CATAWBA COUNTY, N C.

The undersigned having assumed the management of this justly celebrated watering establishment, announces to the public, that on and after the first of June he will open the same for the reception of boarders to the number of fifty. There are several very prettily located cottages on the grounds suitable for families or single persons. With the view of conforming to the present financial condition of the country, the price of board has been fixed at $35 per month or a less time $2 per day, current funds.

The long experience and extensive practice of the undersigned as a Physician, will insure to invalids who may visit the waters of Catawba Co. their medical qualities, such devotion as will best elaborate their healing qualities, and his personal supervision will be given to secure the utmost comfort to his guests. The Springs will be kept open till the 1st of November.—There are several Chylbeate the medical properties of which stand unrivalled. Persons wishing to avail themselves of the advantage here offered, will please address the Proprietor as early as possible,—Post Office, Newton, Catawba County, N. C.

In coming to the Springs they will get off the cars at Robards Turn' Out, Statesville and Morganton Rail Road.

WM. FREDRICK STUART

May 28th, 1865. 21t-21

DRUG AND APOTHECARY STORE.

HENDERSON & SCHAFER,

UP STAIRS

In DR. HENDERSON'S BRICK BUILDING, corner Main and Water Streets, have on hand a large assortment of

Pure Drugs, Chemicals, PAINTS, OILS; DYE STUFFS, VARNISHES,

guaranteed pure and of the best quality. Also,

SODA, COPPERAS,

SNUFF, TOBACCO, CIGARS,

PURE BRANDY & WHISKEY

for medicinal purposes. All of which will be sold at the lowest market rates.

MEDICINES

for Physicians carefully put up.

Physicians prescriptions carefully compounded and put up at all hours day or night by an experienced *DRUGGIST and CHEMIST.*

Salisbury, June 1865. 28dtf

SALISBURY GAS LIGHT COMPANY.

THIS COMPANY WILL BE PREPARED to furnish GAS LIGHT within a few days. Consumers, whose fixtures are not in order, may have them repaired by calling on Mr. Wilburn C. Fraley. The price of Gas will be $15 per 1000, at present, but will be reduced as soon as circumstances will admit of it. Bills will be collected monthly, and the Gas will be shut off from those who fail to pay promptly.

J. D. BROWN. Pres't.

June 26th, 1865. 38—d6t

DR. C. A. HENDERSON.

RESPECTFULLY INFORMS THE PUBLIC that he is still engaged in the practice of Medicine. Office up stairs at

HENDERSON & SCHAFER'S

Drug Store, Salisbury North Carolina.

THE UNION BANNER.

SALISBURY, N. C., JULY 1, 1865.

J. J. STEWART. EDITOR.

A MISTAKEN IDEA.

Many persons seem to be laboring under a mistake as to who controls the Union "*Banner*," notwithstanding our name is prominent at the head of the editorial column. There is no excuse for such an error. By permission of the military authorities, we began the publication of this paper, and we are alone responsible as its editor.

All articles and notices for this paper *must* be directed to us, to insure attention. When so directed and approved, they will appear, otherwise they will be discarded.

PRESIDENT JOHNSON'S RESTORATION POLICY.

The late remarks of President Johnson to the South Carolina delegation, completely defines his position as to reconstruction. His position is very simple and very strong. He holds that as no State can go out of the Union, none have gone out, and that accordingly all that is required of him in the late rebellious States is to put their loyal people in the way to the full restoration of said States in their constitutional rights and privileges as members of the Union.—Thus he starts from the law of suffrage existing in each of said States just before they plunged into the morass of their experimental Southern confederacy. All that they have done since in disregard of the constitution and laws of the United States is null and void, and in law goes for nothing. He puts them back at the point where they left off in 1861, and tells them they must recognize the practical consequence of their subsequent course of folly, and shape their conduct to suit the actual state of things in 1865. They cannot be indemnified for their losses incurred in their desperate struggle to overthrow the general government, and they must assist in repairing the losses entailed upon the government in its struggle to hold them to rightful allegiance. All this is involved in the simple statement that no State can go out of the Union.

He further states that all institutions must be subordinate to the government, and as slavery had arrayed itself in arms, it had ceased to exist. He claims that the Legislatures of the Southern States must adopt the constitutional amendment abolishing slavery, and that this will be the test of their returning loyalty. With regard to negro suffrage, the President is opposed to it, for the present, for the reason that the Southern slaveholder will be able to cont ol their vote, and thus destroy or neutralize the voices of the poor whites. These views will undoubtedly receive the support of the country.

ADDITIONAL MUSTERS OUT.

The following from a Northern paper will be read with interest by many of the troops at this place:

"An order will soon be issued providing for the mustering out of all troops whose terms of service expire prior to January 1st, 1865. The work of disbanding the army under former orders has proceeded so far as to render it necessary to cut off another slice in ordor to reduce the force of troops to the desired number. It may be necessary to go still further."

FROM RALEIGH TO PETERSBURG.—Messrs. P. A. Dunn, Superintendent of the Raleigh and Gaston Railroad, and R. M. Dunlop, Superintendent of the Petersbufg Railroad, inform us that they have entered into arrangements, by which passengers leaving Raleigh at 5 o'clock, A. M., will be able to reach Petersburg on the evening of the same day. They reach the northern terminus of the Petersburg Railroad at 5 o'clok P. M., and from thence they are conveyed to Petersburg in omnibusses a sufficient number of omnibusses and wagons having been secured to take all the passengers and their baggage which may pass over the route. The Mattoax bridge on the Danville Railroad having been rebuilt, communication entirely by rail has been opened from Raleigh to Richmond. *Raleigh Record June 23.*

GENERAL NEWS.

The lately arrived delegation from Virginia demanded from President Johnston the removal of Gov. Pierpont and the appointment of a Provisional Governor.

The State convention of Louisiana, convened to ratify or reject the constitutional amendment submitted to the different States by Congress, besides decreeing instantaneous, uncompensated emancipation, constitutionally provided for the education of all children without distinction of color, the enrollment of all men, white and black, in the militia; and invested the legislature with power to extend to the colored man the highest privilege of citizenship.

John Minor Bott's theory of reconstruction, is to let everybody vote who is eligible under the former State Contitutons, and none others; and to allow no man to be eligible to an elective office who has in any manner aided the rebellion.

A writer in the *Standard* recommends Tod R. Caldwell for President of the western North Carolina railroad company. An election to fill this office, he says, will soon become necessary.

The prevalence of yellow fever at Wilmington is flatly denied by the *Herald* of that city.

The exciting contest at the fair in Chicago between the friends of Sheridan and Sherman for the magnificent gold-mounted pistol, given for the best General, finally closed Tuesday night, the vote standing: Sheridan, 879; Sherman 447; with two or three hundred scattering. Sheridan kept ahead the first two weeks, Sherman's friends got the start last week but, Tuesday the Sheridan men rallied in force and took the prize by a overwhelming majority.

The Ballard and Exchange Hotels, Richmond are being prepared for reopening.

It is now stated on good authority that the pardon of William C. Wickham, of Va., and a member of the rebel Congress, was obtained through the influence of John Minor Botts.

L. P. Walker the first Secretary of War of the rebel Confederacy is Expected in Washington soon, to apply for pardon.

The number of Gen officers who are to be mustered out of service, is about one hundred and twenty-five.

The new loyal supreme court of Missouri has got smoothly under way, and the secesh Judges make no attempt to resume their offices.

Each one of the Provisional Governors thus far appointed for States which have been in rebellion, is a known opponent of negro suffrage.

The Democrats of the Lexington District, Ky., have nominated Geo. S. Shanklin, of Jessamine, as a candidate for Congress. He is opposed by Col. Clay, and will be badly beaten.

Officers from New Orleans report that Kirby Smith made nothing privately in cotton operations, but that he only used cotton to secure pay and subsistence for his army.

Gen. Dix has been ordered to Montreal on business connected with rebel conspirators in Canada. He will make a formal demand for the extradition of the criminals.

A New York insurance company has opened an office in the basement of Gen. Lee's residence, on Franklin street.

A little orphan boy in Sylvestie was recently eaten by bears.

A large mob completely destroyed a house of ill repute in Brooklyn, N. Y.

A Kentucky barbacue is to be given to Sherman's soldiers on the 4th prox., near Louisville.

Wilmington, N. C. ,papers say street fights between negroes and soldiers are of daily occurrence.

Hardly a cotton field is to be seen at the South. All is corn.

A hotel is to be built at Bull Run.

The Duke de Morny's pictures sold in Paris for $162,000.

A telescope just up in the Paris observatory cost $200,000—the largest in the world.

A child four years old died from intoxication at Preston England.

Prof. Morse has given $10,000 to found a course of scientific lectures in New York.

A recent two column editorial in the London Post against hanging Jeff. Davis, is said to have been written by Lord Palmerston.

Sir Edward Bulwer Lyton is undergoing the operations of a Parisian aurist for deafness.

Thirty children on board the ship B. S. Kimbal, which arrived in New York from Hamburg last week, died on the passage.

The managers of the Iron works at Troy have stopped work, and say they cannot resume it again, except with a reduction of fifty per cent. on the wages.

In some sections of Ohio lately a frost killed all kinds of fruit. In Western New York the fruit prospects are good, no damage having been done by frost.

Newspapers sell in Georgia at three eggs apiece.

Wheat harvest has commenced in Union, Johnson and Williamson counties in Southern Illinois The yield is good.

During the guerilla robbery on the cars at North Bend, Mo,, recently, a gentleman and his wife cogitated upon the best mode of saving their valuables Finally the lady hit upon an idea. She unrolled her hair, placed her fine gold watch, rings, earrings, and two thousand dollars therein, and rolled her hair up again. The "conductor" came round, and all that could be found on them was a few dollars in small change.

The Emperor has returned to Paris after an absence of forty days in Algeria. He was received with great enthusiasm, and loud cries of *Vive l'Empereur* greeted him on his way from the railway station to the Tuileries. The Empress and Prince Imperial, who had met him at Fontainebleau rode in the same carriage with him from the station. His Majesty looks well and is considerably browned by the African sun. In the evening the public buildings and many private houses were illuminated and hung with flags. The Emperor may well be proud of the reception he received, and at the fact of finding Paris all safe and in good order as when he left it.

The last official act of the Empress as Regent was the presentation of the Order of the Legion of Honor to Rosa Bonheur, of which Order the distinguished artist is made a "chevalier." This is the first time that any female in the civil ranks of life has received the decoration.

Prince Napoleon appears by all accounts to be preparing for a long absence from France. His Pompeian house in the Avenue Montaigne has been sold, and for some days past his yacht has been waiting at Havre in readiness for his departure.

The Michigan Transit Company's Steamship Golden Rule, was entirely lost on her passage from New York to San Juan. The passengers and crew were all saved.

The comming fourth of July will be celebrated in becoming style at Saratoga New York and many distinguished persons will be present. The celebration will be particularly directed to a cordial reunion of the officers of the veteran Army of the Tennessee. at the head of whom stands Lieut. General Grant, following with Major Generals Hooker, Logan, Blair, Oksesby, Kilpatrick, Brigadier Generals J. A Rawlins, Chief of Grants Staff, J. D. Webster, Chief of Sherman's Staff; General Lew Wallace and a long list of others.—Lieutenant General Scott is also expected to be present, together with Major General Wool and other time-honored veteran officers of the American army. The Governor of every loyal State has been invited, from many of whom responses favorable to their being present have been received.

Judge Robert Ould and Major Carrington, connected with the Rxchange Bureau of the late so-called Confederate States, were on the 22nd June released from Libby prison upon their parole. It will be remembered that these officers, in connection with Capt. William H. Hatch and Capt. Moffit, also of the same rebel bureau, were placed durance upon charges of malfeasance in relation to the funds sent to our prisoners from the North.—It now appears that no taint attaches to either Judg Ould or Major Carrington, but Capt. Hatch Captain Moffit are held to be blameworthy in this business, and have, therefore, been transferred from Libby prison to Castle Thunder, where they will remain until their cases are finaliy disposed of.

Dick Turner, the infamous tyrant over prisoners of war, who escaped some time since from Libby and was retaken, is now chained to the wall of his dungeon, and is being made to taste some of his own horrors imposed upon our poor boys.

J. D. Doty, of Utah is dead.

IMPROVED.—The Salisbury *Union Banner* comes to us printed on a full sheet and otherwise much improved. We are pleased to notice this indication of the enterprise of our lively cotemporary, and trust that it will meet with a degree of success that will justify the increased, and even greater expenditure.

Wilmington Herald.

Internal Revenue In The Southern States

The Secretary of the Treasury has issued the following highly important circular relative to the collection of Internal Revenue in the Southern States:

TREASURY DEPARTMENT, June 21, 1865.

Section forty-six of the Internal Revenue Act, approved June 30, 1864, provides that whenever the authorities of the United States shall have been re established in any State where the execution of the laws had previously been impossible, the provisions of the act shall be put in force in such State with such modification of inapplicable regulations in regard to assessment, levy, time and manner of collection, as may be directed by the department, without waiving in any degree the right of the government in respect to taxes that have heretofore accrued, or assuming to exonerate the taxpayer from his legal responsibility for such taxes. The department does not deem it advisable to insist at present upon their payment, as far as they were payable prior to the establishment of a collection district embracing the territory in which the taxpayer resides. But assessors in the several collection districts recently established in the States lately in insurrection, are directed to require returns, and to make assessments for the several classes of taxes for the appropriate legal period preceding the first regular day on which a tax becomes due after the establishments of the districts; that is to say in the several districts in question the proper tax will be assessed upon the income of the year 1864, inasmuch as the tax for that year is due upon the 30th day of June subsequently to the establishment of the district. All persons found doing any business for which a license is required, will be assessed for the proper license from the first day of the month in which the district is established Persons engaged in any business for which monthly or quarterly returns are required to be made will be assessed for the month or quarter for which returns should be made at the first return-day after the establishment of the district, and the same principle will apply to those taxes which are payable at different periods. A manufacturer of tobacco, for instance, in a district established after the 1st, and before the 20th day of May, will be assessed upon his sales for the month of April. When any manufactured articles are found in the hands of a purchaser, and it is shown to the satisfaction of the assessor that the goods were actually sold and passed out of the hands of the manufacturer before the commencement of the period for which he is properly taxable, the articles will not be subject to tax in the hands of such purchaser, unless transported beyond the limits of the States lately in insurrection. The holder of any distilled spirits, manufactured tobacco, or other article which is liable to seizure on account of the absence of inspection marks, may present to the assessor the evidence that the articles in his hands, or under the circumstances which obtain in the particular care, now subject to tax except as above stated. And if the assessor is satisfied, he will cause the packages to be so marked that they may be identified and sold without liability of seizure. Whenever any collector shall have reason to believe that the holder of any goods on which the tax has not been paid intends to remove the same beyond the limits of the States lately in insurrection, and to evade the payment of the tax, he will seize the goods and take the necessary steps for their condemnation, unless the holder shall give bond, as hereinafter prescribed, for the transportation or exportation of the goods, or shall return the same to the assessor, and pay to the collector the amount of tax that shall be found due.—In all cases in which a seizure shall be made under these instructions, the department, on being informed of such seizure, will consider the case, and extend such measure of relief as the facts shall justify. In the States of Virginia, Tennessee and Louisiana, collection districts were some time since established, with such boundaries as to include territory in weich it has but recently become possible to enforce the laws of the United States in those districts. The rule laid down above will be so modified as to require the assessment and collection of the first taxes which become due after the establishment of assessment divisions in the particular locality.—

Whenever assessments are to be made, based upon transactions which may have been carried on in a depreciated currency, it will be proper for the assessor to ascertain the amount of the income, or value, or sales, or receipts, in lawful money of the United States, according to the best information which he can obtain as to the average value of such depreciated currency for the period covered by the assessment. The duties upon cotton and spirits of turpentine, are, by a special provision of the statute, made payable by the person in whose hands the articles are first found by officers of internal revenue. With reference to those articles, therefore, the rule laid down will not apply; but assessments will be made wherever they are found. Whenever any person holds, as a purchaser, any articles which, under the internal revenue laws, may be transported under bond, and desires to transport the same to any Northern port or place, he may apply to the assessor to have the amount of tax ascertained and determined. The proper examination having been had, the assessor will certify the amount of duties thereon to the Collector, and the Collector will thereupon grant a permit for their removal. After the execution of a bond for their storage in bonded warehouses, such permit and bond being in the form required by the regulations for the establishment of bonded warehouses.

On or before the 19th day of each month the Assessor will transmit to the office of Internal Revenue, a statement showing the amount of duties thus certified during the month preceding, and the Collector will, on or before the same date transmit a descriptive schedule of all bonds thus taken by him in the course of the preceding month. When goods arrive in any Northern port under such transportation bond, or under a permit issued by a Collector of Customs under the regulations of May 9, 1865, they will be received into the proper warehouse established under the Internal Revenue laws, in the district into which the goods are brought, and the necessary certificates will be issued for the cancellation of the bond in the same manner as if the goods were transported from another bonded warehouse. Whenever any person who is assessed for a license is found to have paid a license tax to a special agent, appointed under the regulations of the Treasury Department for commercial intercourse with insurrectionary districts, the Collector will issue a license for the year ending May 1, 1866, and will collect only so much as may be due for the time intervening after the expiration of the license issued by the special agent. The amount assessed and thus left uncollected will be abated when the proper claim is presented to the Commissioner of Internal Revenue.

HUGH McCULLOUGH,
Secretary of the Treasury.

LOCAL.

NEW ADVERTISEMENTS.

Mr. J. M. Roark has opened a Grocery store, and has on hand flour, potatoes, onions, &c. &c., of prime necessity which the public are requested to call and examine and, if desirable purchase at very low figures.

Wanted, a good house girl who is offered fair wages and a permanent situation.

General orders from Gen. Schofield and Maj. Hickey, prohibiting the sale of spiritous liquors.—These are hard, and will be so considered by all wine bibers, for a good cool mint julep is a great luxury and decidedly palatable these warm days.

A BAD MAN.

Some unknown person is getting into bad habits: he comes to our office rifles it of all our Northern exchanges, and such other papers as he may desire. Now an individual who will rob a printing office, is, to say the best of him, a bad man.

A NEW STORE.

We call the attention of our readers to the advertisement in another column of Messrs Perkins and Barrows, who have opened a new store at Dr. Hall's brick building, Main St. They have a large and fine store of new goods of every kind and variety and the most fastidious can have their wants supplied at reasonable rates.

The Daily Raleigh Progress

FOR sale at the POST OFFICE, by
MOSES A. SMITH.
Salisbury, July 1, 1865. 6-42

GROCERIES &c.

THE undersigned respectfully informs his friends in Salisbury and the surrounding country, that he has opened an establishment fo. the sale of

FLOUR, MEAL, BACON, TOBACCO, SNUFF,
SEGARS SHOES, FANCY SHIRTS,
OSNABURGS,

and in fact every thing that is suitable to the wants of the people of Salisbury, and the counties surrounding.

HE ALSO HAS

ON hand, a fine lot of writing paper, honey &c. &c.

ALL HE ASKS, is a trial, and he feels confident he will please. Call and see him two doors below Cowan's Buck Row.

THOSE having articles for sale, will call and he will exchange or buy any thing in the produce line.

J. M. ROARK.

Salisbury, July 1st, 1865. 1 mo.

HEAD QRT'S. 2d DIV. 23d A. C.
Salisbury, N. C, June 29th 1865.
SPECIAL ORDERS,
No. 113.

EXTRACT.

VII In accordance with Special orders No. 66 dated Head Quarters 23d A. C. Greensboro' N. C June 26th 1865. The sale or gift of all intoxicating drinks to both soldiers and citizens, is prohibited within the limits of this command. Any violation of this Order will be punished with severity.

The Post commander is charged with the enforcement of this Order.

By Command of
BREVT. BRIG. GEN. SCHOFIELD.
(Signed) C. A. GILLEY, A. A. G.
OFFICIAL COPY.

HEAD QUARTERS Post,
Salisbury, N. C. June 30, 1865.
SPECIAL ORDERS,
No. 15.

EXTRACT.

I. In accordance with Special orders No. 66 dated Head Quarters 23d A. C. Salisbury N. C. June 26th 1865, and Special orders No. 113. dated Head Qr's. 2d Div. 23d A. C. Salisbury, N. C. June 29th 1865. The sale of all intoxicating liquors, both to citizens and soldiers is prohibited, within the limits of this Post. Any violation of this order, will be punished with severity.

By command of
MAJ. JAS. HICKEY.
P. MERRICK, Lieut. and Post Adjutant.

D. G. WORTH. N. G. DANIEL.

WORTH & DANIEL,

Commission & Forwarding Merchants,
WILMINGTON, N. C.,

CONSIGNMENTS OF PRODUCE SOLICITED and orders for merchandise carefully solicited.
June 30, 1865. 41—d2wpd

LOST.

ON Monday evening, the 26th inst., between the Hd. Quarters 2nd Division and the Field Hospital, a WATCH CASE containing a red velvet case containing the picture of a lady. The finder is requested to leave the same at this office.

S. B. WOLFF.
Medical Director 2nd Div. 23d. A. C.
Salisbury, June 30, 1865. tf.

BROWN & MOCK

DEALERS IN

General Merchandise

AND

COMMISSION MERCHANTS,

NO. 4, MURPHY'S BUILDING.

THE ATTENTION OF OUR OLD CUSTOMERS and the public generally are invited to call and see us. We have a small lot of goods, and shall continue to receive additional supplies, which will be sold at reasonable prices for cash and country produce.

We will also receive and sell all classes of goods and country produce consigned to us at reasonable commissions, and make prompt return of sales when goods are disposed of.

J. D. BROWN,
A. J. MOCK
Salisbury, N. C., June 30, 1865. 39—d2f

NOTICE.

A LIST OF BONDS STOLEN FROM AN Iron Safe at the Depot in this place, on or about the 12th of April 1856.

Ten North Carolina State Bonds of $1000 each, numbers and date as follows:

Bond No.	324	Date, Jan.	1st,	1856.	Coup. payable
"	581	"		1860.	[Jan. & July.
"	153	"		"	"
"	580	"		"	"
"	325	"		1856.	"
"	387	"	July	1858.	"
"	810	"	Oct.	1859.	April & Oct.
"	817	"	"	"	"
"	2853	"	April	1855.	"
"	408	"	Oct.	1858.	"

Also—Six Virginia State Bonds of $1000 each.

Bond No.	4923	Date Jan.	3, 1853,	Coupons payable
"	150	" July	1, 1851,	[Jan. & July.
"	13711	" Jan.	1861.	"
"	4026	" "	3, 1853.	"
"	4343	" "	"	"
"	10190	" July	1, 1854	"

Three of the Virginia State Bonds, Nos. 4026, 4343, and 10190 are known to be in the possession of a person in this town. Any other person having any of these bonds in their possession, will be doing but an act of justice in restoring them to me. All persons are hereby warned from trading for these Bonds or Coupons, as application will be made for their reissue.

MRS. T. O'B. BRANCH,
of Raleigh, N. C.
Salisbury, N. C., June 28, 1865. 39—d10t

TO THE CITIZENS OF SALISBURY

BY virtue of commission issued by W. W. Holden Provisional Governor of North Carolina, the undersigned has been qualified as Intendant of Police of the Town of Salisbury, and invested with all the "rights, priviledges, power and authority, useful and necessary to the just and proper discharge of his duties under the laws in being prior to the 20th of May 1861" and by virtue of a similar Commission the following citizens of Salisbury, have been qualified as Commissioners of the Town of Salisbury, viz:

Wm. Murphy,	Martin Richwine.
S. R. Harrison,	J. S. McCubbins,
F. E. Shober,	A. L. Young.
Thos. E. Brown.	J. M. Coffin.

By order of the Board of commissioners, all laws and Ordinances of the town of Salisbury, in being [illegible] be in full force and effect after the 1st July 1865.—All good citizens are exhorted to aid the Municipal Authority in the maintenance of law and order within the limits of said Town, and are hereby assured that the military authority will lend its co-operation to the attainment of this object.

JAS. H. ENNISS,
Intendant Police

STOLEN.

ON TUESDAY EVENING ABOUT 5 o'clock in the afternoon, a SORREL HORSE, (Saddle and Bridle) while standing hitched in Sprague & Bro's Lot, in this town. The horse is of medium size, four years old, no white about him except in the forehead. The saddle is a citizens saddle, and has a horn.

MOSES TREXLER
Salisbury, June 29, '65 39-4t

REAL ESTATE AGENCY

NORTH CAROLINA ADVERTISER.

THE UNDERSIGNED HAVE ESTABLISHED in the City of Raleigh, an Agency for the purpose of buying and selling Real Estate in North Carolina. In connection therewith, and as auxiliary thereto, they will publish a double sheet twenty-four column weekly newspaper, wherein will be advertised free of cost, all lands offered for sale through their agency, and which will be devoted to the dissemination of information concerning the agricultural, mineral, manufacturing, and other resources of the State. By means of competent Agents in every County they will show the present advancement and special capabilities for future development of each.

It will be found, on investigation, that no State in the Union can present such a combination of advantages as North Carolina. Situated midway between the colder regions of the North and the more tropical climes of the South, its lands stretching from the sea coast to the mountains, yield bountiful returns of cotton, tobacco, rice, grain, fruits, pasturage, grapes and other products, while in its bosom lie rich mines of gold and iron, copper, lead, coal, and other minerals, its rivers afford water power sufficient for the most extensive factories, and in its forests are boundless supplies of naval stores, timber and material for tanning. Under the recent change in the system of labor it becomes the interest of proprietors to part with a portion of their real estate, and it is the object of this enterprise, through agencies in Boston, New York, Philadelphia, Baltimore, Washington, and other chief cities, to bring these abundant resources of the State to the notice of men of energy and capital, to get together the seller and the buyer, and to aid in starting North Carolina in a career of prosperity heretofore unknown.

The ADVERTISER will be furnished free of charge to all customers, and to others at one dollar per annum. The first number will be issued by the 1st of July, or sooner, if the type and necessary material already ordered, can be procured from New York before that time. Those desirous to advertise in the first number will please communicate to the undersigned at once. Moderate commissions will be charged where sales are made.

BATTLE, HECK & CO.,
Raleigh, N. C.

KEMP P. BATTLE.
J. M. HECK.
B. P. WILLIAMSON.
June 22d, 1865. 34-1m

PROVOST MARSHAL'S OFFICE,
SALISBURY, N. C.
June 26, 1865.
CIRCULAR ORDER
No. 1.

The health of the troops on duty in Salisbury, as well as the citizens, require that the policing of the city be more thorough than heretofore and to this end it is ordered,

I. That all citizens daily police the ground on and about which their residences or places of business are situated, as also, the side-walk in front, carefully abstaining from throwing slops, offal, or filth of any kind into the streets.

II The streets will be policed daily, or as often as needed to insure cleanliness, by police parties to be organized. The officer of the day for the Post will take charge of the policing parties which will be composed of prisoners, contrabands and others that may be hereafter assigned to that force.

III. The officer of the day will make thorough inspections and report all delinquencies in order that any one disregarding this order may be properly dealt with.

By order of
BREV'T. BRIG. GEN. SCHOFIELD.
JOHN A. HENNESSY,
Lt. Col. and Provost Marshal.

ATTENTION!

A FINE LOT OF LADIES' MISSES & Children's Shoes at

CHADWICKS'

R. R. CRAWFORD, OF N. C. J. E. LAURENS, OF VA.

NEW STORE!

NEW GOODS!

AND

MORE COMING!

AT

At R. & A. Murphy's Old Stand.

CRAWFORD & LAURENS

HAVE this day associated themselves together, for the purpose of conducting an

AUCTION, COMMISSION,

AND A GENERAL

Merchandising Business,

in all its branches.

Will sell at Auction at our Store all species of property; will also attend the sale of

REAL ESTATE, STOCKS,

CROPS, &C., &C.,

in any part of this country; will receive and

SELL ON COMMISSION

any and all articles, and promise to make prompt returns for all sales: will

BARTER GOODS

FOR

PRODUCE OF ALL KINDS,

We will try to keep such

GOODS

as will suit the times, will buy often, and give our friends the benefit of any decline in prices. We will also buy for any who will favor us with their orders, and will make such advances on produce as the times will admit of or as we may be able.

We solicit a call from all, and hope to be able to please, as well as profit you.

CRAWFORD & LAURENS.
Salisbury, N. C. June 15, 1865.

DR. M. WHITEHEAD,

OFFICE AT HIS RESIDENCE,

WHERE he can be found at all hours unless

Professionally Engaged.

Salisbury June 15, 1865.

FASHIONABLE TAILORING.

C. N. PRICE

TAKES pleasure in informing his friends and the public, that he has just received from New York, the latest fashions, and is prepared to accommodate in the latest STYLES, all who may favor him with a call.

June 5th, 1865. 6t-20

Copartnership Notice!

THE UNDERSIGNED HAVE THIS DAY associated with them in the transaction of a general

DRUG & APOTHECARY BUSINESS.

H. C. MORRIS,

A DRUGGIST & CHEMIST

OF FOURTEEN YEARS EXPERIENCE, and bespeak for the new Firm of

Burbanks, Gallagher, & Morris,

a continuance of that patronage heretofore so liberally bestowed on

BURBANK & GALLAGHER.
Salisbury, June 1st, 1865. 34—d6tpd

HD QRS., 2D. DIV., 23D A. C.
Salisbury, N. C., June 26, 1865.
GENERAL ORDERS.
No. 38.
[Extract.]

III. Maj. James T. Hickey, 181st Ohio Vols. is assigned to duty as Post Commander of the Post of Salisbury. He will use the three companies of the 91st Ind. Vols., under command of Capt. Stevens as Garrison.

By command of
BREV'T. BRIG. GEN. SCHOFIELD.
C. A. GILLEY, A. A. G.

AMNESTY PROCLAMATION.

The terms of Pardon—Who are to be restored to citizenship and who are to be disfranchised—Those who are excluded from the Amnesty may make special application to the President for Pardon.

PROCLAMATION BY THE PRESIDENT OF THE UNITED STATES.

Whereas, the President of the United States, on the 8th day of December, A. D., 1863, and on the 29th day of March, A. D. 1864, did, with the object to suppress the existing rebellion, to induce all persons to return to their loyalty, and to restore the authority of the United States, issue proclamations offering amnesty and pardon to certain persons who had, directly, or by implication, participated in the said rebellion; and whereas many persons who had so engaged in said rebellion, have since the issuance of said proclamation, failed or neglected to take the benefits offered thereby; and whereas many persons who have been justly deprived of all claim to amnesty and pardon thereunder by reason of the re-participation, directly, or by implication, in said rebellion and continued hostility to the government of the United States since the date of said proclamation, now desire to apply for and obtain amnesty and pardon:

To the end therefore, that the authority of the government of the United States may be restored, and that peace order and freedom may be established, I Andrew Johnson, President of the United States, do proclaim and declare that I hereby grant to all persons who have directly or indirectly participated in the existing rebellion, except as hereinafter excepted, amnesty and pardon, with restoration of all rights of property, except as to slaves, and except in cases where legal proceedings, under the laws of the United States providing for the confiscation of property of persons engaged in rebellion, have been instituted, but on the condition, nevertheless, that every such person shall take and subscribe the following oath or affirmation, and thenceforth keep and maintain said oath inviolate, and which oath shall be registered for permanent preservation, and shall be of the tenor and effect following, to wit:

I, ——— ———, do solemnly swear or affirm, in presence of Almighty God, that I will henceforth faithfully support and defend the Constitution of the United States and the Union of the States thereunder, and that I will, in like manner, abide by and faithfully support all laws and proclamations which have been made during the existing rebellion with reference to the emancipation of slaves. So help me God.

The followiug classes of persons are excepted from the benefits of this proclamation:

First—All who are or shall have been pretended civil or diplomatic officers or otherwise, domestic or Foreign agents of the pretended Confederate Government.

Second—All who left judicial stations under the United States to aid the rebellion.

Third—All who shall have been military or naval officers of said pretended Confederate Government above the rank of Colonel in the army or Lieutenant in the navy.

Fourth—All who left seats in the Congress of the United States to aid the rebellion.

Fifth—All who resigned or tendered resignations of their commissions in the army or navy of the U. S. to evade duty in resisting the rebellion.

Sixth—All who have engaged in any way in treating otherwise than lawfully as prisoners of war persons found in the U. S. service, as officers, soldiers, seamen, or in other capacities.

Seventh—All persons who have been or are absent from the U. S., for the purpose of aiding the rebellion.

Eighth—All military and naval officers in the rebel service who were educated by the government in the Military Academy at West Point, or the U. S. Naval Academy.

Ninth—All persons who held the pretended offices of Governors of States in insurrection against the United States.

Tenth—All persons who left their homes within the jurisdiction and protection of the United States and passed beyond the federal military lines into the so-called Confederate States for the purpose of aiding the rebellion.

Eleventh—All persons who have been engaged in the destruction of the commerce of the United States upon the high seas, and all persons who have made raids into the United States from Canada, or been engaged in destroying the commerce of the United States upon the lakes and rivers that separate the British provinces from the United States.

Twelfth—All persons who, at the time when they seek to obtain the benefits hereof by taking the oath herein prescribed, are in military, naval or civil confinement or custody, or under bonds of the civil, military, or naval authorities or agents of the United States, as prisoners of war or persons detained for offences of any kind either before or after conviction.

Thirteenth—All persons who have voluntarily participated in said rebellion, and the estimated value of whose taxable property is over twenty thousand dollars.

Fourteenth—All persons who have taken the oath of amnesty as prescribed in the President's proclamation of December 8, A. D. one thousand eight hundred and sixty-three, or an oath of illegiance to the government of the United States since the date of said proclamation and who have not thenceforward kept and maintained the same inviolate.

Provided that special application may be made to the President for pardon by any person belonging to the excepted classes, and such clemency will be liberally extended as may be consistent with the facts of the case and the peace and dignity of the United States.

The Secretary of State will establish rules and regulations for administerting and recording the said amnesty oath so as to insure its benefits to the people, and guard the government against fraud.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed Done at the City of Washington the 29th day of May, in the year of our Lord 1865, and of the independence of the United States the 89th.

ANDREW JOHNSON.

By the President—Wm. H. Seward, Secretary of State.

NEW DRUG STORE!

J. H. ENNISS, formerly of the firm of Henderson and Enniss, respectfully announces to the public that he is now opening a new

DRUG STORE

in the brick building formerly occupied by Dr. Sill, where he has for sale an assortment of

Drugs, Paints, Dyes, &c.,

and will be pleased to see his friends and customers.

Physicians' prescriptions carefully compounded at all hours of day and night. Drugs sold low for cash.

Salisbury, May 29, 1865—daf14.

TO THE PUBLIC.

THE FIRM OF HENDERSON & ENNISS being dissolved the business will hereafter be conducted at the old stand in the name of Henderson & Schafer, who have on hand an assortment of

Drugs, Medicines, Paints,

DYE STUFFS, OILS, &c., &c.,

to which they expect soon to make large additions.

They will be pleased to see their old friends and customers at all times, and will do their utmost to furnish them with pure medicines at the lowest rates possible.

C. A. HENDERSON,
F. C. SCHAFFER

je1-1m

NOTICE:

THE FIRM OF HENDERSON & ENNISS having been dissolved by mutual consent on the 18th day of May last, notice is hereby given to all debtors and creditors of the firm that Jacob E. Moose, has all the books and claims of the firm in charge, is hereby authorized to make all settlements for the firm and all persons holding claims will present them to him, and all parties indebted will make payment to him, and his receipts shall be good in all cases appertaining to the firm business.

C. A. HENDERSON.
JOHN H. ENNIS

je1-1m

THE SOUTHERN

EXPRESS COMPANY.

THIS COMPANY IS NOW RECEIVING AND FORWARDING

FREIGHTS & MONEY PACKAGES

FOR ALL PARTS OF THE

UNITED STATES.

J. O. WHITE, *Agent.*

June 19, 1865. 20—d1m.

NEW COMMISSION HOUSE.

SALISBURY, N. C.

THE UNDERSIGNED HAS OPENED A Commission House in Salisbury N. C., and solicits consignments of merchandize, country produce, etc. Liberal cash advances made.

W. H. HOWERTON.

Salisbury, June 6, '65
Newbern Times, copy 1-m. tf-20

DENTISTRY.

H. L. Coleman D. D. S.

(Successor to Dr. W. F. Bason,)

RESPECTFULLY OFFERS HIS PROFESsional Services to the citizens of Salisbury and vicinity.

Dr. C. feels assured with the experience of fourteen (14) years practice he can give general satisfaction. He can be found at his office, formerly occupied by Dr. W. F. Bason, at all hours.

When money cannot be paid for operations on the teeth, provisions will be received; such as bacon market prices.

my30tf

GRAND EXCURSION!

FREE PASSAGE TO

PERKINS & BARROW'S

NEW VARIETY STORE,

IN DR. HALL'S BRICK BUILDING,

NEXT TO

To Mrs. Jenkins' Corner, Main st.,

SALISBURY, N. C.

We beg leave to state to the good people of Salisbury, and surrounding country, that we have just received one of the finest stock of

GOODS,

AND THE

GREATEST VARIETY

that has been seen in Salisbury, N. C., for a number of years. Every one will be pleased with them, and the price.

We have a large and fine assortment of **HATS** for Ladies and Gentlemen, Ladies Hats beautifully trimmed in the latest fashion.

Jewelry, Glass Ware, &c.

LADIES AND GENTLEMEN

place your hats upon your heads and start immediately if you wish to get a good bargain in Ladies' fine

CONGRESS GAITERS,

Balmorals, Buckle Shoes, Cloth and Leather Gaiters, Gents' fine calf Boots, Heavy Boots, Congress Gaiters and Oxford Ties. Boys and Girls fine cloth Gaiters, Congress and Kld, Coarse Boots and Shoes for farm hands.

CALICOES,

Handkerchiefs, linen and cotton, all sizes, Ladies fine white hose, Gents' half hose, fine white linen bosom shirts, cotton and woollen shirts, travelling bags, carpet bags, suspenders, paper collars, all sizes, Ladies' gloves, buttons, toilet-soap, tooth-brushes, extract for the handkerch'f, flavoring extracts, pomades, hair oil, fine cologne, pocket knives, hair brushes, combs of all kinds, pocket-books, pins, pens and ink, lead pencils, spool cotton, all numbers, cravats, memorandums, and a fine assortment of

CROCKERY WARE

Canned Frult, Jellies, Preserves, Pickles, Pepper Sauce, Sardines, Condensed Milk, Golden Syrup, Prepared Mustard for table use, Raisins, Ground Ginger, Cheese Blacking & Brushes, Cigars, Smoking and Chewing Tobacco.

PERKINS & BARROWS.

June 30, 1865. 41-d2w

HEAD QUARTERS,

A BIG BUSINESS.

BLACKWOOD & CO.,

WILL DO, MIND IF THEY DON'T,

Having made arrangements to keep POSTED in all the markets of the

UNITED STATES,

They will be able to give any information, receive and forward goods to all points, or sell at Salisbury every species of property or produce.

AUCTIONEERING

Done in the latest and most

FANCY STYLES,

Either in town or country. ALL RIGHT, come ahead. Murphey's granite row Front Street.

BLACKWOOD & CO
Auctioneers and Commission Merchants.
Salisbury, June 21, 1 mo.

COMMISSION

AND

FORWARDING BUSINESS.

MICHAEL BROWN,

WOULD RESPECTFULLY INFORM HIS friends and the public that he has removed to the house formerly occupied by Mr. Charles Baker, near the Boyden House, in connection with the same he has a

SPACIOUS WARE HOUSE.

for the reception of any produce consigned to sell or forward to other markets.

MICHEAL BROWN.
Salisbury, June 14, 1865. 28-dtf

HEADQUARTERS 2d DIV 23d A. C.
Salisbury, N. C., May 27th 1865.

GENERAL ORDERS
No. 23.

All persons having in their possession United States horses or mules, not procured from a Quartermaster of the United States, or which belonged to the Confederate States at the time of Genl Johnston's surrender, or any property of the Commissary or Quartermaster Department of the so called Confederate Government, will report the same without delay to the proper officer at this post.

A failure to comply with this order will subject the offender to arrest and trial

By command of
BRIG. GEN. COOPER.

C. A. CILLEY,
Ast. Adjt. General.

HEAD QUARTERS POST,
Salisbury, N. C., June 27, 1865.

GENERAL ORDERS,
No. 1.

I. In obedience to orders from By't. Brig. Gen'l. Schofield, Commanding 2d Div., 23d A. C., the undersigned hereby assumes command of the Post of Salisbury.

II. All well disposed citizens are called upon to assist in maintaining good order throughout the limits of the city.

Any irregularities whether committed by citizens or soldiers will be promptly corrected.

All orders issued by Lt. Col. Chas. H. Butterfield, late post commander will remain in full force until further orders. By command of

MAJ. JAMES T HICKEY,
Commanding Post.

M. E. GRISWOLD,
Lt and Act. Post Adj't.

NEW FANCY STORE

Main Street next to the HOWERTON HOUSE.

MRS J. CARNCROSS announces to the ladies and Public of Salisbury that she has opened a store as above, containing an asssortment of Millinery and other goods. Parasols, Hats, Capes, Buttons, trimmings, head dresses &c., of the latest styles and fashions. 32 tf

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DR. NESBITT.

STILL PRACTICE MEDICINE, SURGERY and Midwifery.

Salisbury N. C., June 22, 1865 tf

300LBS TALLOW CANDLES

FOR Sale at Dr. Sill's old Drug Store by.

J. H. ENNISS.

June 21, 1865. tf